

MORGAN, LEWIS & BOCKIUS LLP

Attorneys for The Lincoln National Life Insurance Company

)	
In re:)	
)	Chapter 11
LEHMAN BROTHERS HOLDINGS INC. <i>et al.</i> ,)	
)	Case No. 08-13555 (JMP)
Debtors.)	
)	(Jointly Administered)

**NOTICE OF APPEARANCE, STIPULATION FOR
SUBSTITUTION OF COUNSEL AND ORDER**

PLEASE TAKE NOTICE that **MORGAN, LEWIS & BOCKIUS LLP**, hereby enters its appearance on behalf of The Lincoln National Life Insurance Company in the above-referenced matter, and the law firm of Bingham McCutchen LLP hereby withdraws as counsel of record for The Lincoln National Life Insurance Company.

PLEASE TAKE FURTHER NOTICE that pursuant to section 1109(b) of the Bankruptcy Code, the foregoing request includes not only the notices and papers referred to in the rule specified above but also includes, without limitation, orders and notices of any application, motion, petition, pleading, request, complaint or demand, whether formal or informal, whether written or oral, and whether transmitted or conveyed by mail, delivery, telephone, electronically or otherwise, which affects the Debtors or the property of the Debtors.

PLEASE TAKE FURTHER NOTICE that neither this notice nor any later appearance, pleading, claim, or suit constitutes a waiver of any right (1) to have final orders in non-core matters entered only after de novo review by a District Judge, (2) to trial by jury in any

proceeding so triable in this case or any case, controversy, or proceeding related to this case, (3) to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (4) to any other rights, claims, actions, defenses, setoffs, or recoupments to which The Lincoln National Life Insurance Company may be entitled under agreements, in law or in equity, all of which rights, claims, actions, defenses, setoffs and recoupments are expressly reserved.

PLEASE TAKE FURTHER NOTICE that notices in this matter should be directed as follows:

MORGAN, LEWIS & BOCKIUS LLP

101 Park Avenue

New York, New York 10178-0600

Attention: Andrew D. Gottfried

Email: agottfried@morganlewis.com

-and-

MORGAN, LEWIS & BOCKIUS LLP

1701 Market St.

Philadelphia, PA 19103-2921

Attention: John C. Goodchild, III

Email: jgoodchild@morganlewis.com

Dated: New York, New York
September 16, 2013

Dated: New York, New York
September 16, 2013

Bingham McCutchen LLP

Morgan, Lewis & Bockius LLP

By: /s/ R. Jeffery Black
R. Jeffery Black
399 Park Avenue
New York, NY 10022
(212) 705-7446

By: /s/ Andrew D. Gottfried
Andrew D. Gottfried
101 Park Avenue
New York, NY 10178
(212) 309-6148

SO ORDERED:

Dated: New York, New York
September __, 2013

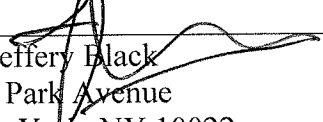
HON. JAMES M. PECK, U.S.B.J.

Dated: New York, New York
September __, 2013

Dated: New York, New York
September __, 2013

Bingham McCutchen LLP

Morgan, Lewis & Bockius LLP

By: 
R. Jeffery Black
399 Park Avenue
New York, NY 10022
(212) 705-7446

By: _____
Andrew D. Gottfried
101 Park Avenue
New York, NY 10178
(212) 309-6148

SO ORDERED:

Dated: New York, New York
September __, 2013

HON. JAMES M. PECK, U.S.B.J.